IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

THURSDAY, THE 9TH AUGUST 2007 / 18TH SRAVANA 1929

WP(C).No. 12169 of 2004(W)

PETITIONER:

P.FRANCIS, SALES TAX INSPECTOR,
(UNDER SUSPENSION) RESIDING AT CHIRAYIL VEEDU,
VATTAPPARA, THIRUVANANTHAPURAM.

BY ADV. SRI.K.G.ANIL BABU.

RESPONDENTS:
----

1. **THE STATE OF KERALA, REPRESENTED BY**
   THE SECRETARY TO GOVERNMENT, TAXES (D) DEPARTMENT,
   THIRUVANANTHAPURAM.

2. **THE JOINT COMMISSIONER OF COMMERCIAL**
   TAXES -1, COMMERCIAL TAXES DEPARTMENT,
   THIRUVANANTHAPURAM.

BY GOVT. PLEADER SMT. DEEPA.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.12169/2004:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE CIRCULAR NO. 22/98/TX DTD. 31/08/1998 ISSUED BY THE COMMISSIONER OF COMMERCIAL TAXES.

EXT.P.2: COPY OF THE ORDER NO. A5.21639/99/TX DTD. 01/06/2002.

EXT.P.3: COPY OF THE APPEAL FILED BY THE PETITIONER, DTD. 02/09/2003.

EXT.P.4: COPY OF THE LETTER NO. 21728/D2/03/TD DTD. 03/12/2003.

RESPONDENT'S EXHIBITS: NIL.

//TRUE COPY//

prv.

KURIAN JOSEPH J.

W.P.(C) No.12169 of 2004

Dated 9th August, 2007.

J U D G M E N T

Petitioner is aggrieved by Ext.P4 order passed by the first respondent whereby Ext.P3 appeal against Ext.P2 order for punishment was rejected on the only ground of delay. It is seen from Ext.P4 that apart from vaguely stating that there are no convincing reasons for condonation of delay, there is no consideration of the case of the petitioner regarding the cause of delay. There is no counter affidavit. Having heard counsel for the petitioner and having regard to the fact that it is an appeal against the order of punishment, it is only appropriate that the matter is considered by the Government. I quash Ext.P4. There will be a direction to the first respondent to consider Ext.P3 on merits with notice to the petitioner and pass appropriate orders thereon in accordance with law, within four months from the date of receipt of a copy of the judgment.

The writ petition is disposed of as above.

KURIAN JOSEPH, JUDGE.

tgs